

**701—70.8(437A) Abatement of tax.** The provisions of rule 701—7.31(421) are applicable to replacement tax. In the event that the taxpayer files a request for abatement with the director, the appropriate county treasurer shall be notified. The director's decision on the abatement request shall be sent to the taxpayer and the appropriate county treasurer.

[ARC 0251C, IAB 8/8/12, effective 9/12/12]